



REAL PROPERTY TAX EXEMPTION FOR KULEANA LAND

ROH Section 8-10.32

LAST NAME	FIRST NAME	MIDDLE INITIAL
PHONE NUMBER		DATE OF BIRTH
SITE ADDRESS		
MAILING ADDRESS (IF DIFFERENT FROM SITE ADDRESS)		
<p>A. The current Land Use Ordinance zoning of parcel is:</p> <p><input type="checkbox"/> Residential <input type="checkbox"/> Agricultural <input type="checkbox"/> Other: _____</p> <p>B. Attached is proof of identification, such as a photocopy of an original government-issued identification containing a photo and the date of birth, such as your driver's license, a Hawaii State identification card, or a passport.</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>C. Attached is proof of genealogy verification* (the owner is a lineal descendant of the persons(s) that received the original title to the kuleana land) issued by the Office of Hawaiian Affairs, or by court order.</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>* Contact the Office of Hawaiian Affairs (OHA) for information about the genealogy verification process. Call the "Kuleana Call Center" at: (808) 594-0247.</p>		
<div style="display: flex; justify-content: space-between;"><div>_____ Signature of Claimant</div><div>_____ Date</div></div> <p>I certify that I own this parcel in accordance with Section 8-10.32, ROH, and that the foregoing is true and correct to the best of my knowledge. I understand that any misstatement or misrepresentation of facts will be grounds for disqualification. I also understand if I cease to qualify for such exemption, I must report to the assessor within 30 days this change in facts or status. Furthermore, this <i>claim must be filed annually to qualify.</i></p> <p>The deadline to file this claim is on or before <u>September 30th</u> preceding the tax year for which such exemption is claimed. Please submit the completed claim to:</p> <div style="display: flex; justify-content: space-between; align-items: flex-start;"><div style="width: 45%;"><p>Real Property Assessment Division 842 Bethel Street, Basement Honolulu, Hawaii 96813 Telephone: (808) 527-5539 or 527-5510</p></div><div style="width: 10%; text-align: center;"><p>OR</p></div><div style="width: 45%;"><p>Real Property Assessment Division 1000 Uluohia Street, #206 Kapolei, Hawaii 96707 Telephone: (808) 692-5541</p></div></div> <p>(NOTE: For a receipted copy, submit with a self addressed stamped envelope.)</p>		

FOR OFFICIAL USE ONLY

Received By: _____ Date Received: _____
(U.S. Postmark): _____ Number: _____ For Tax Year: _____

Approved ☐ Disapproved ☐

B. Proof of identification: ☐ Attached ☐ Not attached
C. Proof of OHA verification of genealogy: ☐ Attached ☐ Not attached
Proof of court-order verification of genealogy: ☐ Attached ☐ Not attached

Contact the Office of Hawaiian Affairs (OHA) for information about the genealogy verification process. Call the **"Kuleana Call Center"** at:

(808) 594-0247.

OHA's address is:

**Office of Hawaiian Affairs
711 Kapiolani Blvd., 5th floor
Honolulu, Hawaii 96813**

Revised Ordinances of Honolulu Section 8-10.32 Exemption—Kuleana land.

- (a) Real property zoned as residential or agricultural, any portion of which is designated as kuleana land, shall pay the minimum real property tax as long as the real property is owned in whole or in part by a lineal descendant of the person(s) that received the original title to the kuleana land.
- (b) An application for this exemption shall be filed with the director on forms prescribed by the director. The application shall include documents verifying that the condition set forth in subsection (a) has been satisfied. The director shall prescribe what shall be sufficient to show genealogy verification, provided that: (1) genealogy verification by the Office of Hawaiian Affairs or by court order shall be deemed sufficient; and (2) the applicant/landowner shall be responsible for the cost of such evidence. The director shall require the applicant to obtain a court order verifying ownership of property if the applicant is not identified as the owner of the property in the records of the director.
- (c) For purposes of this section¹ "kuleana land" means those lands granted to native tenants pursuant to L. 1850, p. 202, entitled "An Act Confirming Certain Resolutions of the King and Privy Council, Passed on the 21st Day of December, AD. 1849, Granting to the Common People Allodial Titles for Their Own Lands and House Lots, and Certain Other Privileges," as amended by L. 1851, p. 98, entitled "An Act to Amend An Act Granting to the Common People Allodial Titles for Their Own Lands and House Lots, and Certain Other Privileges" and as further amended by any subsequent legislation.
- (d) Notwithstanding the provisions of subsection (a), kuleana lands which are Hawaiian home lands shall not pay the minimum real property tax if they qualify for the exemption set forth in Section 8-10.28(b)(2)(B)."

(Added by Ord. 07-07)